

# The Gazette of India



EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

No. 467]

NEW DELHI, FRIDAY, OCTOBER 4, 1957/ASVIN 12, 1377

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 4th October 1957

**S.R.O. 3138.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the rules published with the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 54-Customs, dated the 14th July, 1956, is published as required by sub-section (3) of that section for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 14th October, 1957.

Any objection or suggestion which may be received from any person in regard to the said draft before the said date will be considered by the Central Government.

## DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Radio Receivers) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means radio receivers of the description specified in the Schedule which are manufactured in India or the State of Pondicherry and in the manufacture of which imported materials have been used;
- (c) "imported materials" means component parts of a radio receiver and other materials used in the manufacture or assembly of a radio receiver, imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on such exportation or shipment of the goods shall be as specified in the Schedule.

**5. Declaration by exporter.**—The exporter shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B of the Act is being made.

**6. Other documents to be furnished.**—The exporter shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods to be exported.

**7. Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.** The manufacturer of the goods in respect of which a drawback is claimed under the rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

#### SCHEDULE

[See rules 2(b) and (4)]

<i>Description of goods</i>	<i>Rate of drawback</i>
Radio receiver, six-v alve, five-band operated by dry battery.	Rupees sixteen and fifty naye-paise.

[No. 221.]

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